



**Comprehensive Audit Report  
JUSTICE OF THE PEACE - PRECINCT 1  
OCTOBER 1, 2020 - SEPTEMBER 30, 2021  
Status: Final**

**For action:**  
Paul Raleeh

Justice of the Peace Precinct 1

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County Auditor  
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**Report Summary**

As part of the 2021 Comprehensive Audit Plan, an audit of the Justice of the Peace - Precinct 1 was conducted in accordance with Texas Local Government Code §115.002.

The overall objective of the audit was to provide assurance that internal controls are in place to ensure:

- The officer has collected all the money they are obligated to collect
- The money collected was properly remitted to the appropriate party
- All funds are properly managed
- All money is properly accounted for, accurately reported, and adequately safeguarded
- The operations of the office conform to prescribed procedures
- Exposure to potential risk is minimized

The audit scope included an audit of banking, cash receipts and internal controls. The time period audited was October 1, 2020 through September 30, 2021.

Refer to the Observations and Recommendations section, as well as the Appendix for the results of the audit.

This review was not intended to provide absolute assurance on all procedures, activities, or controls. We will continue to examine aspects of the office in compliance with statutes and to provide reasonable assurance that County assets are safeguarded and appropriately managed.

An exit conference with the Justice of the Peace Precinct 1 was held on Thursday, January 23, 2025 to discuss this report.

The time and assistance provided by the Justice of the Peace Precinct 1 and the staff during this engagement is greatly appreciated.

## Observations and Recommendations

Observation	Recommendation	Management Response
<p><b>Condition:</b> 117 cases during the audit period were incorrectly assessed \$10 for a one-page writ of issuance through eFile. This fee amount does not comply with the approved fee schedule nor the supporting statutes, which state the courts shall charge \$5 per page.</p> <p><b>Effect:</b> Monies were paid in excess of the actual fees that were owed by customers.</p> <p><b>Cause:</b> The eFile system is set up to assess \$10 for a one-page <i>Writ of Issuance</i> fee.</p> <p><b>Criteria:</b> Fees collected and processed should follow the approved fee schedule and statute. The <i>Writ of Issuance</i> fee should be \$5 per page (LGC 118.121(3)).</p>	<p><b>A. Transaction Required:</b> All overpayments should be refunded to the appropriate customers. Any cases that have been assessed this fee but not yet collected, should be corrected prior to payment.</p> <p><b>B. Internal Control Change:</b> Justice Courts should make the necessary corrections to the fee in eFile and charge the appropriate fees to comply with the approved fee schedule and statutes.</p>	<p><b>A. Response:</b> The Court has completed its review of the cases. The Court has no control of payments made through E-File. The matter has been thoroughly reviewed and resolved.</p> <p><b>B. Response:</b> The Court has no authority to change or control E-File transactions. It should be noted that during this audit period – there was NO money missing – All money was safeguarded and accounted for - all procedures prescribed by Texas statute were followed. The Court appreciates the dedicated work of the Auditor and their staff. They are very professional and thorough in their performance.</p>

Observation	Recommendation	Management Response
<p><b><u>Condition:</u></b>  There were two erroneous adjustments made to the General account. (1) A duplicate eFile payment of \$185 for the writ of service and issuance fee was collected on case 01-JC-11-00075. Adjustments were processed incorrectly, resulting in an overpayment of \$185. (2) Case 01-SC-20-00167 had multiple adjustments incorrectly made, resulting in an extra refund payment of \$75 being issued to the customer.</p> <p><b><u>Effect:</u></b>  Monies were paid in excess or refunded more than one time. The overpayment of \$185 resulted in the General account being overstated, and the excess refund of \$75 resulted in the General Account being understated.</p> <p><b><u>Cause:</u></b>  There were no procedures in place to ensure refunds and adjustments were processed correctly.</p> <p><b><u>Criteria:</u></b>  Fees collected and processed should be according to the approved fee schedule. Any money overpaid or due should be promptly refunded or collected.</p>	<p><b><u>A. Transaction Required:</u></b>  The overpayment of \$185 (01-JC-11-00075) should be refunded to the appropriate customer. Additionally, the \$75 (01-SC-20-00167) should be collected from the party that cashed the two refunded checks.</p> <p><b><u>B. Internal Control Change:</u></b>  Procedures should be created to ensure refunds and adjustments are identified and processed correctly.</p>	<p><b><u>A. Response:</u></b>  The cases have been corrected. The Court has requested funds owed on case 01-SC-20-00167. If not repaid the court is prepared to pursue criminal action.</p> <p><b><u>B. Response:</u></b>  The Court has reviewed and addressed the procedures.</p>